



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GRANTSBURG WATER UTILITY

Principal Office: 316 S. BRAD STREET
GRANTSBURG, WI 54840

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF GRANTSBURG WATER UTILITY**Utility Address:** 316 S. BRAD STREET
GRANTSBURG, WI 54840**When was utility organized?** 1/1/1926**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHEILA M. MEYER**Title:** TREASURER/DEPUTY CLERK**Office Address:** VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 2405**Fax Number:** (715) 463 - 5555**E-mail Address:** villageoffice@grantsburgwi.com

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: TERRY PETERSON**Title:** PUBLIC WORKS COMMITTEE CHAIRMAN**Office Address:**
218 W. JACKSON AVENUE
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 5301**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY O. STOTZ**Title:** CPA**Office Address:** STOTZ & COMPANY
210 SOUTH OAK STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 5483**Fax Number:** (715) 463 - 2775**E-mail Address:** stotzco@grantsburgtelcom.net**Date of most recent audit report:** 12/31/2001**Period covered by most recent audit:** 2001 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: MR RODNEY MEYER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:** VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840**Telephone:** (715) 463 - 2405**Fax Number:** (715) 463 - 5555**E-mail Address:** villageoffice@grantsburgwi.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DALE DRESEL

MR JAMES NELSON

MR ROGER PANEK

MR TERRY PETERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	222,206	227,614	1
Operating Expenses:			
Operation and Maintenance Expense (401)	85,397	84,123	2
Depreciation Expense (403)	43,557	42,958	3
Amortization Expense (404)	7,500	7,500	4
Taxes (408)	56,593	56,424	5
Total Operating Expenses	193,047	191,005	
Net Operating Income	29,159	36,609	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,159	36,609	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,938	7,733	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,938	7,733	
Total Income	36,097	44,342	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	36,097	44,342	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,864	33,015	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,864	33,015	
Net Income	3,233	11,327	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	309,365	298,038	19
Balance Transferred from Income (433)	3,233	11,327	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	312,598	309,365	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENT RECEIVABLE	6,938	4
Total (Acct. 419):	6,938	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	222,206	0	0	0	222,206	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	222,206	0	0	0	222,206	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,699,094	2,574,864	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	449,847	404,701	2
Net Utility Plant	2,249,247	2,170,163	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	129,604	81,816	6
Special Funds (125)	40,463	40,083	7
Total Other Property and Investments	170,067	121,899	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	199,657	148,470	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,205	36,384	11
Other Accounts Receivable (143)	2,193	2,865	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	74,704	97,913	14
Materials and Supplies (150)	1,222	1,549	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	310,981	287,181	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	23,628	31,128	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,628	31,128	
Total Assets and Other Debits	2,753,923	2,610,371	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,990	87,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	312,598	309,365	23
Total Proprietary Capital	518,588	396,567	
LONG-TERM DEBT			
Bonds (221)	618,600	625,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	618,600	625,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	44,239	27
Accounts Payable (232)		1,115	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,195	54,195	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	796	720	33
Total Current and Accrued Liabilities	54,991	100,269	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,561,744	1,487,935	38
Total Liabilities and Other Credits	2,753,923	2,610,371	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,699,094	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,699,094	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	449,847	0	0	0	9
Total Accumulated Provision	449,847	0	0	0	
Net Utility Plant	2,249,247	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	404,701				404,701	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,557				43,557	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,737				1,737	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ROUNDING	2				2	12
Total credits	45,296	0	0	0	45,296	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150	0	0	0	150	19
Balance End of Year	449,847	0	0	0	449,847	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,222	1,549	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,222	1,549	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	87,202	1
Changes during year (explain):		
GENERAL FUND SPONSORED MAJOR CONSTRUCTION RELATED TO STREET PROJE	118,788	2
Balance end of year	205,990	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MORTGAGE REVENUE BONI	07/20/1993	07/01/2033	5.00%	618,600	1
Total Bonds (Account 221):				618,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Notes Payable (231)					
WI AVENUE PROJECT	10/05/2000	02/01/2001	5.40%		1
Total for Account 231				<u>0</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,195	1
Accruals:		
Charged water department expense	56,593	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	56,593	
Taxes paid during year:		
County, state and local taxes	53,275	6
Social Security taxes	3,040	7
PSC Remainder Assessment	278	8
Other (explain):		
NONE		9
Total payments and other debits	56,593	
Balance end of year	54,195	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	0	32,660	32,660	0	1
Subtotal	0	32,660	32,660	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BANK LOAN	0	204	204	0	3
Subtotal	0	204	204	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	32,864	32,864	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,487,935	0	0	0	0	1,487,935	1
Add credits during year:							
For Services	42,965					42,965	2
For Mains	30,844					30,844	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,561,744	0	0	0	0	1,561,744	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	129,604	2
Total (Acct. 124):	129,604	
Special Funds (125):		
DEBT SERVICE FUND \$200, BOND RESERVE ACCT \$40263	40,463	3
Total (Acct. 125):	40,463	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,205	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	33,205	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	2,193	10
Other (specify):		
NONE		11
Total (Acct. 143):	2,193	
Receivables from Municipality (145):		
GENERAL FUND \$70230, SEWER FUND \$4474	74,704	12
Total (Acct. 145):	74,704	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONMENT OF RESERVOIR 12/14/92 (2330-WR-101)	23,628	14
Total (Acct. 182):	23,628	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,636,979	0	0	0	2,636,979	1
Materials and Supplies	1,385	0	0	0	1,385	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	427,274	0	0	0	427,274	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,524,839	0	0	0	1,524,839	6
Other (specify):					0	7
Average Net Rate Base	686,251	0	0	0	686,251	
Net Operating Income	29,159	0	0	0	29,159	8
Net Operating Income as a percent of						
Average Net Rate Base	4.25%	N/A	N/A	N/A	4.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	146,596	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	310,981	3
Other (Specify):		4
Total Average Proprietary Capital	457,577	
Net Income		
Net Income	3,233	5
Percent Return on Proprietary Capital	0.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

Park Street and North Russell Street projects; Crex Info Center; Grantsburg Schools

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

nONE

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

A TEMPORARY BANK LOAN WAS TAKEN OUT UNTIL LONG TERM FUNDING COULD BE SECURED. THE TEMPORARY BANK LOAN WAS PAID OFF AND A LONG TERM LOAN TAKEN AND ASSUMED BY THE GENERAL FUND.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Acct 145 explanation:

Taxroll 1/1/2001	\$13,254.28
Public Fire Protection	\$83,092.52
Equipment Usage	(\$335.00)
Capital Project Costs	(\$25,781.65)
Total reported Acct 145	\$70,230.15

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Village of Grantsburg [mailto:gtsbgwi@grantsburgtelcom.net]

Sent: Monday, August 19, 2002 3:14 PM

To: Leege, Peter PSC

Subject: Re: Review letter for # 2330, Grantsburg Water Utility

Dear Mr. Leege:

In response to your email dated July 25, 2002 regarding the analytical review for the Village of Grantsburg's 2001 PSC report:

1. Taxroll 1/1/2001	\$13,254.28
Public Fire Protection	\$83,092.52
Equipment Usage	(\$335.00)
Capital Project Costs	(\$25,781.65)
Total reported Acct 145	\$70,230.15

2. The increase in water chemicals from 2000 to 2001 was due to a 32.7% price increase on one chemical and a 38.8% increase in the price of another.

If you have any questions, please contact me.

Sheila Meyer

Treasurer/Deputy Clerk

Village of Grantsburg

Pop. 1384

715/463-2405

715/463-5555 FAX

Original Message-----

From: Leege, Peter PSC

Sent: Thursday, July 25, 2002 1:57 PM

To: 'villageoffice@grantsburgwi.com'

Subject: Review letter for # 2330, Grantsburg Water Utility

Dear Ms. Meyer:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issue:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$70,230 reported in Account 145 on page F-18 described as "General Fund" and follow this procedure in the future.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense

FINANCIAL SECTION FOOTNOTES

account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	212,867	1
Total Sales of Water	212,867	
Other Operating Revenues		
Forfeited Discounts (470)	1,139	2
Other Water Revenues (474)	8,200	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,339	
Total Operating Revenues	222,206	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	61,657	5
General Operating Expenses (680-690)	23,740	6
Total Operation and Maintenance Expenses	85,397	
Other Operating Expenses		
Depreciation Expense (403)	43,557	7
Amortization Expense (404)	7,500	8
Taxes (408)	56,593	9
Total Other Operating Expenses	107,650	
Total Operating Expenses	193,047	
NET OPERATING INCOME	29,159	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	459	22,861	69,774	4
Commercial	84	12,627	29,211	5
Industrial	13	6,568	10,645	6
Total Metered Sales to General Customers (461)	556	42,056	109,630	
Private Fire Protection Service (462)	5		2,368	7
Public Fire Protection Service (463)	1		83,093	8
Other Sales to Public Authorities (464)	27	7,297	17,776	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	589	49,353	212,867	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	83,093	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	83,093	
Forfeited Discounts (470):		
Customer late payment charges	1,139	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,139	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,174	7
Other (specify):		
OTHER MISC. WATER SERVICES	7,026	8
Total Other Water Revenues (474)	8,200	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,501	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,224	3
Chemicals (630)	12,241	4
Supplies and Expenses (640)	5,720	5
Repairs of Water Plant (650)	2,971	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	61,657	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,881	8
Office Supplies and Expenses (681)	2,754	9
Outside Services Employed (682)	2,000	10
Insurance Expense (684)	4,138	11
Employees Pensions and Benefits (686)	967	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,740	
Total Operation and Maintenance Expenses	85,397	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		54,195	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		921	2
Net property tax equivalent		53,274	
Social Security		3,041	3
PSC Remainder Assessment		278	4
Other (specify): NONE			5
Total tax expense		56,593	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Burnett				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.277158				3
County tax rate	mills		5.069889				4
Local tax rate	mills		9.981648				5
School tax rate	mills		13.544736				6
Voc. school tax rate	mills		1.801007				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.674438				10
Less: state credit	mills		1.816343				11
Net tax rate	mills		28.858095				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.981648				14
Combined School Tax Rate	mills		15.345743				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.327391				17
Total Tax Rate	mills		30.674438				18
Ratio of Local and School Tax to Total	dec.		0.825684				19
Total tax net of state credit	mills		28.858095				20
Net Local and School Tax Rate	mills		23.827666				21
Utility Plant, Jan. 1	\$	2,574,864	2,574,864				22
Materials & Supplies	\$	1,549	1,549				23
Subtotal	\$	2,576,413	2,576,413				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,576,413	2,576,413				26
Assessment Ratio	dec.		0.721600				27
Assessed Value	\$	1,859,140	1,859,140				28
Net Local & School Rate	mills		23.827666				29
Tax Equiv. Computed for Current Year	\$	44,299	44,299				30
Tax Equivalent per 1994 PSC Report	\$	54,195					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,195					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,892		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	30,161		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	32,053	0	
PUMPING PLANT			
Land and Land Rights (320)	500		12
Structures and Improvements (321)	19,658		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	65,880	656	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,038	656	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	41,219		22
Water Treatment Equipment (332)	4,713		23
Total Water Treatment Plant	45,932	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,114		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,892	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			30,161	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	32,053	
PUMPING PLANT				
Land and Land Rights (320)			500	12
Structures and Improvements (321)			19,658	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,536	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	86,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			41,219	22
Water Treatment Equipment (332)			4,713	23
Total Water Treatment Plant	0	0	45,932	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,114	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	429,492		26
Transmission and Distribution Mains (343)	1,439,132	84,252	27
Fire Mains (344)	0		28
Services (345)	264,731	24,974	29
Meters (346)	86,084	1,605	30
Hydrants (348)	161,038	11,535	31
Other Transmission and Distribution Plant (349)	898		32
Total Transmission and Distribution Plant	2,388,489	122,366	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	8,541		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,811	1,358	38
Other Tangible Property (390)	0		39
Total General Plant	22,352	1,358	
Total utility plant in service directly assignable	2,574,864	124,380	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,574,864	124,380	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			429,492	26
Transmission and Distribution Mains (343)			1,523,384	27
Fire Mains (344)			0	28
Services (345)			289,705	29
Meters (346)	150		87,539	30
Hydrants (348)			172,573	31
Other Transmission and Distribution Plant (349)			898	32
Total Transmission and Distribution Plant	150	0	2,510,705	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			8,541	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			15,169	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	23,710	
Total utility plant in service directly assignable	150	0	2,699,094	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	150	0	2,699,094	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,790	3,790	1
February			5,782	5,782	2
March			5,117	5,117	3
April			3,796	3,796	4
May			4,337	4,337	5
June			6,031	6,031	6
July			9,367	9,367	7
August			6,810	6,810	8
September			5,834	5,834	9
October			4,482	4,482	10
November			3,543	3,543	11
December			3,736	3,736	12
Total annual pumpage	0	0	62,625	62,625	
Less: Water sold				49,353	13
Volume pumped but not sold				13,272	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				3,769	16
Volume related to equipment/system malfunction				3,824	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,593	19
Volume pumped but unaccounted for				5,679	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				742	23
Date of maximum: 3/1/2001					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/28/2001					27
Total KWH used for pumping for the year				131,189	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1923 WELL- 121 W. BURNETT	1	151	6	288,000	Yes	1
1931 WELL- 223 W. BURNETT	2	154	8	230,000	Yes	2
1977 WELL- 507 N. PARK	3	150	10	346,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PLEUGER	VALLEY	BERKLEY	5
Year Installed	1995	1984	1994	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	160	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	10
Year Installed	1995	1984	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	15	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1969	1993	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	100	172	10
			11
Total capacity in gallons (actual)	100,000	200,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	36,533	1,202	0	(147)	37,588
M	S	6.000	148	0	0	0	148
P	D	6.000	427	0	0	0	427
M	D	8.000	32,088	1,414	0	0	33,502
P	D	8.000	10,085	0	0	0	10,085
M	D	10.000	888	0	0	0	888
M	T	10.000	72	0	0	0	72
P	D	12.000	5,840	0	0	0	5,840
P	T	12.000	145	0	0	0	145
Total Within Municipality			86,226	2,616	0	(147)	88,695
Total Utility			86,226	2,616	0	(147)	88,695

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	350	0	0	2	352	36	1
P	1.000	1	0	0	0	1		2
M	1.000	274	19	0	13	306	67	3
M	1.250	3	0	0	0	3		4
P	1.500	2	0	0	0	2		5
M	1.500	5	0	0	0	5		6
P	2.000	2	0	0	0	2		7
M	2.000	6	2	0	0	8		8
M	4.000	8	0	0	0	8		9
M	6.000	19	1	0	0	20		10
M	8.000	2	0	0	0	2		11
Total Utility		672	22	0	15	709	103	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	563	0	7	0	556	18	1
1.000	17	1	0	0	18	0	2
1.500	9	1	0	0	10	2	3
2.000	18	1	0	0	19	2	4
3.000	7	1	0	0	8	4	5
4.000	6	0	0	0	6	5	6
Total:	620	4	7	0	617	31	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	451	60	5	7	0	33	556	1
1.000	0	12	3	1	0	2	18	2
1.500	0	7	0	2	0	1	10	3
2.000	0	7	3	5	0	4	19	4
3.000	0	1	1	2	0	4	8	5
4.000	0	0	0	5	0	1	6	6
Total:	451	87	12	22	0	45	617	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	2			2	1
Within Municipality	154				154	2
Total Fire Hydrants	154	2	0	0	156	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 157

Number of distribution system valves end of year: 228

Number of distribution valves operated during year: 0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

The increase in water chemicals from 2000 to 2001 was due to a 32.7% price increase on one chemical and a 38.8% increase in the price of another.

Water Mains (Page W-15)

FINANCING OF WATER MAINS IS PROVIDED BY SPECIAL ASSESSMENT CHARGES. SPECIAL ASSESSMENTS ARE CALCULATED BY DIVIDING THE PROJECT COST BY LINEAL FEET. A PORTION OF THE WATER MAINS WAS LOCATED IN THE TIF DISTRICT AND WILL BE FINANCED WITH TAX INCREMENT MONEY.

THE ADJUSTMENT TO DECREASE WATER MAINS BY 147 FEET IS THE RESULT OF A LETTER RECEIVED FROM THE PSC DATED MAY 29, 2001 INDICATING A DIFFERENCE IN THE CALCULATION OF THE PUBLIC FIRE PROTECTION REVENUES. THIS DIFFERENCE WAS A RESULT OF USING THE WRONG FOOTAGE OF MAINS.

Water Services (Page W-16)

FINANCING OF NEW WATER SERVICES IS PROVIDED BY SPECIAL ASSESSMENT CHARGES. A PORTION OF THE NEW SERVICES WAS LOCATED IN THE TIF DISTRICT AND WILL BE FINANCED WITH TAX INCREMENT MONEY.

SERVICES ADDED THAT ARE NOT PART OF A NEW PROJECT ARE CUSTOMER FINANCED AT \$550 PER SERVICE.

THE 15 ADJUSTMENTS ARE FROM SERVICES THAT WERE NOT IN USE ON 1/1/01 AND WERE PUT IN USE DURING THE YEAR.

Hydrants and Distribution System Valves (Page W-18)

LACK OF MANPOWER AND TIME RESTRAINTS MAKE IT VERY DIFFICULT TO EXERCISE A SUFFICIENT NUMBER OF VALVES EACH YEAR. A PART-TIME PERSON WAS HIRED IN 2001 AND DID HYDRANT FLUSHING. HE SHOULD BE ABLE TO DO MORE FLUSHING AND VALVE EXERCISING THIS YEAR.
